



**D. Identify Sections of the Bill That Will Generate the Additional Workload or Cost Increase****E. Expenditure Impact Details (Ties to totals in Section C)**

List and document methodology and/or assumptions used in determining need for workload and cost increase.

List number, type, and step ranges of personnel required, including benefits.

List details of other impacted expenditure categories as shown in Section C.

List additional space requirements and cost associated with requirements of this bill.

(USE ATTACHMENTS IF NECESSARY.) This bill repeals ten of the thirteen taxes that school districts have the authority to levy (capital outlay, voted capital outlay, voted leeway, board leeway, the public law, 10% of basic, K -3 Reading, tort liability , recreation, and special transportation). This bill proposes to increase the sales and use tax on non -food items by 1.65% and dedicates that funding to the Uniform School fund. These funds will then be allocated to school districts based on a school district's total weighted pupil units compared to the total weighted pupil units for all districts in the state.

Section A lists an increase in the general fund by \$734,373,858. This number is obtained from the Utah State Tax Commission. It is unknown at this time if this figure represents just non -food items as required in the bill or all sales and use tax revenue. Individuals at the Tax Commission won't be available until Tuesday, February 19, to verify. The attached spreadsheet (on tab entitled Calculations shows the distribution of this figure to the school districts . In column 7, it shows that there will be winners and losers in this calculation with an overall increase of \$151,025,819 based on the Utah State Tax Commission Numbers.

Also, these numbers are based on FY07 data.

**F. No Fiscal Impact or Will Not Require Additional Appropriations?**

Specify why this bill will have no fiscal impact on your agency or institution.

Specify how you will reallocate workloads, resources, or funding sources to eliminate need for additional appropriations. (USE ATTACHMENTS IF NECESSARY.)

**G. If Bill Carries Its Own Appropriation:**

Indicate if the amount appropriated is adequate to meet the purposes of the bill.

Are there future additional costs anticipated beyond the appropriation in the bill?

**H. Impact on Local Governments, Businesses, Associations, and Individuals**

Specify requirements in the bill that drive the impact on local governments.

Indicate costs or savings that are **DIRECT and MEASURABLE**. If direct and measurable data are not available, are there areas that potentially could have a fiscal impact? (USE ATTACHMENT IF NECESSARY.)

Local Governments:

The portion a school district receives of these revenues shall be used by the school district to offset the school district's decreased certified tax rate as a result of the repeal of the school district's authority to levy the ten property taxes described in Section E. Any money allocated to a school district not used to offset the property tax decrease shall be used for the payment of bond interest, principal, and redemption premiums. For taxable years beginning on or after January 1, 2008, and ending on or before December 1, 2010, a fiscal year entity may not levy a tax rate that exceeds the fiscal year taxing entity's certified tax rate.

Businesses and Associations:Individuals: